

Bulletin No. 15
December 31, 1986
Tax Reverted Lands
Increase in Per Acre Payment

STATE OF MICHIGAN



JAMES J. BLANCHARD, Governor

DEPARTMENT OF TREASURY

ROBERT A. BOWMAN, State Treasurer

STATE TAX COMMISSION

4th Floor Treasury Building
Lansing, Michigan 48922 Telephone 517 373-0500

COMMISSION MEMBERS

WARD G. DEXEL
LEROY J. NELSON
ROBERT O. VANDERMARK

TO: Assessing Officers

FROM: State Tax Commission

RE: Act 248, Public Acts 1986 Effective December 4, 1986

Act 248, P.A. of 1986, increases the payments to the counties, townships, and school districts for tax reverted, recreation or forest lands under the control of the Department of Natural Resources.

The increase is from the present \$1.50 to \$2.50 per acre. The increase will be reflected in payments made as of December 1, 1986. The percentage split remains the same; 40% to the county general fund, 40% to the township general fund and 20% to the school operating fund.

The school district's share (50 cents) is further divided between the school district and the intermediate school district in proportion to their total operating millage (AG Opinion No. 4852 dated January 16, 1975.)

This bulletin is sent to assessing officers for information purposes only. The county treasurer is responsible for the distribution of the money received.

A copy of Act 248, P.A. of 1986 is attached.

Attachment

PUBLIC ACT # 248
Approved 12-04-86
Filed 12-04-86

**STATE OF MICHIGAN
83RD LEGISLATURE
REGULAR SESSION OF 1986**

Introduced by Senators Mack, Arthurhultz, Binsfeld and Irwin

ENROLLED SENATE BILL No. 316

AN ACT to amend section 1 of Act No. 116 of the Public Acts of 1917, entitled as amended "An act to provide a tax for county, township, and school purposes on tax reverted, recreation, and forest lands under control and supervision of the department of natural resources, and any and all other lands held by the department except certain lands purchased for natural resource purposes; and to provide for the payment of the tax," being section 211.581 of the Michigan Compiled Laws.

The People of the State of Michigan enact:

Section 1. Section 1 of Act No. 116 of the Public Acts of 1917, being section 211.581 of the Michigan Compiled Laws, is amended to read as follows:

Sec. 1. (1) On December 1 of each year, there shall be paid into the treasury of each county in which are located tax reverted, recreation, or forest lands under the control and supervision of the department of natural resources, and any other lands held by the department, except lands purchased after January 1, 1933 for natural resource purposes, a tax of \$2.50 per acre, or major portion thereof, on all the lands that belong to the state on December 1 in each year. This tax shall be in lieu of all other taxes now levied against the state land under any existing law. State land on which payments in lieu of taxes are made pursuant to Act No. 91 of the Public Acts of 1925, as amended, being sections 211.491 to 211.493 of the Michigan Compiled Laws are exempt from this act. The department of treasury shall make a detailed statement of account between the state and each county in which the lands are situated, including the descriptions of the lands, and render the same to the county treasurer of the county. The department of treasury shall cause a warrant to be drawn on the state treasurer payable for the amount indicated on the statement of account to be due the county. The county treasurer of each county shall immediately make up a detailed statement of the account between the county and each township and school district, prorating the amount received by the county according to the number of acres of the lands located in each unit. The proration shall be 40% to county general fund, 40% to township general fund, and 20% to school operating fund. The county treasurer shall immediately issue his or her warrant to each of the units according to the statement.

(2) The tax on tax reverted, recreation, or forest lands under the control of the department of natural resources on which payments are made under this act shall be paid from the general fund.

This act is ordered to take immediate effect.

William C. Londer

Secretary of the Senate.

Daniel H. Evans

Clerk of the House of Representatives.

Approved

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Governor.